No. 18-457	
Title:	**North Carolina Department of Revenue, Petitioner** **v.** **The Kimberley Rice Kaestner 1992 Family Trust**
Docketed:	October 11, 2018
Linked with 18A210	
Lower Ct:	Supreme Court of North Carolina
Case Numbers:	(307PA15-2)
Decision Date:	June 8, 2018
Questions Presented	

DATE	PROCEEDINGS AND ORDERS
Aug 22 2018	Application (18A210) to extend the time to file a petition for a writ of certiorari from September 6, 2018 to October 9, 2018, submitted to The Chief Justice. **Main Document**
Aug 24 2018	Application (18A210) granted by The Chief Justice extending the time to file until October 9, 2018.
Oct 09 2018	Petition for a writ of certiorari filed. (Response due November 13, 2018) **Petition** **Appendix** **Certificate of Word Count** **Proof of Service**
Oct 16 2018	Waiver of right of respondent The Kimberley Rice Kaestner 1992 Family Trust to respond filed. **Main Document**
Oct 24 2018	DISTRIBUTED for Conference of 11/9/2018.
Oct 31 2018	Response Requested. (Due November 30, 2018)
Nov 30 2018	Brief of respondent Kimberley Rice Kaestner 1992 Family Trust in opposition filed. **Main Document** **Certificate of Word Count** **Proof of Service**
Dec 14 2018	Reply of petitioner North Carolina Department of Revenue filed. **Main Document** **Proof of Service** **Certificate of Word Count**
Dec 19 2018	DISTRIBUTED for Conference of 1/4/2019.

Jan 07 2019	DISTRIBUTED for Conference of 1/11/2019.
Jan 11 2019	Petition GRANTED.
Feb 04 2019	Blanket Consent filed by Petitioner, North Carolina Department of Revenue. **Blanket Consent**
Feb 06 2019	Blanket Consent filed by Respondent, The Kimberley Rice Kaestner 1992 Family Trust. **Blanket Consent**
Feb 11 2019	SET FOR ARGUMENT on Tuesday, April 16, 2019
Feb 22 2019	Joint appendix filed. (Statement of costs filed) **Main Document**
Feb 22 2019	Brief of petitioner North Carolina Department of Revenue filed. **Main Document** **Certificate of Word Count** **Proof of Service**
Feb 28 2019	Brief amici curiae of Tax Law Professors filed. **Main Document** **Certificate of Word Count** **Proof of Service**
Feb 28 2019	Brief amici curiae of Law Professors filed. **Main Document** **Certificate of Word Count** **Proof of Service**
Mar 01 2019	Brief amicus curiae of The American College of Trust & Estate Counsel in support of neither party filed. **Main Document** **Certificate of Word Count** **Proof of Service**
Mar 01 2019	Brief amici curiae of Minnesota, Nineteen Other States, & the District of Columbia filed. **Main Document** **Proof of Service** **Certificate of Word Count**
Mar 01 2019	Brief amici curiae of Constitutional Law Scholars in support of neither party filed. **Main Document** **Certificate of Word Count** **Proof of Service**
Mar 18 2019	Brief of respondent The Kimberley Rice Kaestner 1992 Family Trust filed. (Distributed) **Main Document** **Certificate of Word Count** **Proof of Service**
Mar 20 2019	CIRCULATED
Mar 21 2019	Record requested from the Supreme Court of North Carolina.
Mar 22 2019	Brief amicus curiae of William Fielding, Trustee filed. (Distributed)

	Main Document **Certificate of Word Count** **Proof of Service**
Mar 22 2019	Brief amicus curiae of The New York State Bar Association filed. (Distributed) **Main Document** **Certificate of Word Count** **Proof of Service**
Mar 25 2019	Brief amici curiae of Washington State Tax Practitioners filed. (Distributed) **Main Document** **Certificate of Word Count** **Proof of Service**
Mar 25 2019	Amicus brief of American College of Tax Counsel not accepted for filing. (Corrected version submitted.)
Mar 25 2019	Brief amicus curiae of American College of Tax Counsel filed (March 25, 2019). (Distributed) **Main Document** **Proof of Service** **Certificate of Word Count**
Mar 25 2019	Brief amici curiae of State of South Dakota, et al. filed. (Distributed) **Main Document** **Certificate of Word Count** **Proof of Service**
Mar 25 2019	Brief amicus curiae of Council On State Taxation filed. (Distributed) **Main Document** **Certificate of Word Count** **Proof of Service**
Mar 25 2019	Brief amicus curiae of The Chamber of Commerce of the United States of America filed. (Distributed) **Main Document** **Certificate of Word Count** **Proof of Service**
Mar 25 2019	Brief amicus curiae of Professor Roberta Lea Brilmayer filed. (Distributed) **Main Document** **Certificate of Word Count** **Proof of Service**
Mar 25 2019	Brief amici curiae of Certain State Trust and Bank Associations filed. (Distributed) **Main Document** **Certificate of Word Count** **Proof of Service**
Apr 05 2019	Reply of petitioner North Carolina Department of Revenue filed. (Distributed) **Main Document** **Certificate of Word Count** **Proof of Service**
Apr 16 2019	Argued. For petitioner: Matthew W. Sawchak, North Carolina Solicitor General, Raleigh, N. C. For respondent: David A. O'Neil, Washington, D. C.
Jun 21 2019	Adjudged to be AFFIRMED. Sotomayor, J., delivered the opinion for a unanimous Court. Alito, J., filed a concurring opinion, in which Roberts, C. J., and Gorsuch, J., joined.

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